

imported from beyond the territorial confines of the State after the same shall have been received in this State; (2) consuming or using in this State any motor vehicle fuel so imported, who shall have purchased the same before it shall have been received by any other person in this State; or (3) producing, refining, preparing, distilling, manufacturing, blending, or compounding motor vehicle fuel in this State.

(d) The term "received" or "received in this State" shall be construed to include constructive as well as actual receipt, in accordance with such rules and regulations as the Comptroller may adopt.

(e) "Comptroller" means the Comptroller of the Treasury of the State of Maryland.

(f) The words "in this State" or "within the State" shall be construed to mean within the territorial limits or confines of the State of Maryland, and shall include all territory within the State owned by or ceded to the United States of America.

U. S. Post Exchange exempt from payment of gasoline tax. U. S. v. Gordy, 58 Fed. (2nd), 1013.

See notes to sec. 157.

An. Code, 1924, sec. 212. 1922, ch. 522, sec. 2. 1924, ch. 326, sec. 2.

**241.** On and after January 1, 1924, each and every dealer as defined in this sub-title who is now engaged or who may hereafter engage in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of two (2) cents per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; (provided, however, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such compounders upon all motor vehicle fuel purchased by them and sold or used in the State of Maryland in the form of a compound or otherwise).

Cited in construing Art. 89B, Sec. 19 and Sec. 233 of Art. 21 of Code of Public Local Laws. *Easton v. Talbot Co.*, 173 Md. 337.

1927, ch. 327, sec. 212A. 1929, ch. 96. 1931, ch. 249.

**242.** On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this sub-title, shall be increased one-half cent per gallon. The State Treasurer shall create a special fund of the receipts from the said additional tax of one-half cent per gallon, and shall disburse the same monthly (less such sum to be retained by the Comptroller, as, in the judgment of the Comptroller shall be sufficient to enable him to pay promptly all claims for refunds), as follows: One-fifth thereof to the Mayor and City Council of Baltimore, to be used for the elimination of railroad grade crossings within the limits of said City, and the balance to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of the State, only upon the warrant of the Comptroller, and to be used for the elimination of railroad grade crossings, as provided by Sections 27 to 38, both inclusive, of Article 89B of the Annotated Code of Maryland, or for the re-location of roads for the purpose of accomplishing the elimination of railroad grade cross-